

**FORM GST DRC – 18**

*[See rule 155]*

To

Name & Address of District Collector

.....

Demand order no.:

Date:

Reference number of recovery:

Date:

Period:

**Certificate action under clause (e) of sub-section (1) section 79**

I..... do hereby certify that a sum of Rs..... has been demanded from and is payable by M/s..... holding GSTIN .....under <<SGST/CGST/IGST/UTGST/CESS>>Act, but has not been paid and cannot be recovered from the said defaulter in the manner provided under the Act.

<<demand details >>

The said GSTIN holder owns property/resides/carries on business in your jurisdiction the particulars of which are given hereunder: -

<<Description>>

You are requested to take early steps to realise the sum of rupees ----- from the said defaulter as if it were an arrear of land revenue.

Signature

Name

Designation

Place:

Date: